

April 28, 2021

Joseph P. Dwyer
Chief Financial Officer
Misonix, Inc.
1938 New Highway
Farmingdale, NY 11735

Statement on Form S-3
2021

Re: Misonix, Inc.
Registration

Filed April 22,

File No. 333-255442

Dear Mr. Dwyer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sarmento at 202-551-3798 with any questions.

Please contact Ada D.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jon R. Beeson, Esq.